Previous references. 8/5/99
Fc. no 12704-D&7295-96 1913-14.
Fc. no 12957-65/D&295-96-B-30/5/00 (Municipal)
Fc. no R 4423-88 24/05
Later references.
Dlt 36-2-m (27/5/00)

File No. 90-13
Serial Nos. 1-10

Previous

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-10

Part B. for May 1914.

SUBJECT

The question of regulating the remuneration of Shanbhoguses for collections ranging between Rs 2160/- and Rs 3600.

Sl: From the comptroller. no 270 D. 11/7/13. Matter certain observations with reference to para 5 of G.P. no 12704-12D7295-96 D-8/5/99 Solicits orders as to how the remuneration of shanbhoguses for collections ranging between Rs 2160 and Rs 3600 should be regulated and suggests in this connexion that a suitable sliding scale may be sanctioned for regulating the remuneration payable to village Karnams subject to certain conditions in Municipalities

G. R. S 58

GPB-4,000-4-7-11

Sl 2 To the Dy Comm Palakkad no 1632 - 9 dt 6/5/13
Calls for their opinions on the proposals of the...
Comptroller in the above

To the Comptroller no 1640 dt 6/8/13 Forwards a copy
of the above for information

Sl 3: To the Dy. Comm - Tirur Dist no 1649 dt 29/8/13
States that it is but fair that the Shanbhogues on
Pakls in outlies should be given remuneration
at the same rates as those sanctioned in respect
of Land Revenue Collection and that the Suggestion
of the comptroller to have a sliding scale for
regulating the remuneration for collection of
municipal taxes is reasonable and deserves
consideration at the hands of Govt

Sl 4. From the Dy. Comm Malabar Dist no 1800 dt
29/9/13 States views as suggested by the comptroller-
a suitable sliding scale in accordance with
what is sanctioned in respect of Land Revenue
Collections may be adopted for regulating the
remuneration payable to village Servants
entrusted with the collection of taxes in outlies

Sl 5 From the Dy. Comm Nilgiris Dist, Camp no
33 dt 27/10/13 States that a sliding scale may
be laid down as at page 95, Rev manual, so as
to secure a reasonable remuneration to the
Pakl who the Shanbhogue who collects the
mpl taxes in outlies.

Sl 6. From the Dy. Comm Kolar Dist no 574 dt 31/10/13
Proposes the undermentioned sliding scale of
remuneration for the collection of mohatarfa
in outlies, the remuneration being divided
between the Pakl and Shanbhogues in the
proportion of 2:3 as at present.

G.R.S. 11] 1915.

GENERAL AND REVENUE SECRETARIAT.

(Jmcml)

NOTES.

File No. 90/13

FILE HEADING.

Remuneration to Village Officials for the collection of Municipal taxes.

From The Comptroller

No. 270/AD39 Dated 11.7.1913 Received 13.7.1913

Diary No. 396	Enclos	Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER.

Makes certain observations with reference to para 5 of S. G.O. No 12704-13 dt 295-96 dt 8th May 1899, ~~expresses~~ Solicits orders as to how the remuneration of Shanbhogues for collections ranging between Rs 2160/ and Rs 3,600/. should be regulated & suggests in this connection that a suitable sliding scale may be sanctioned for regulating the remuneration payable to village servants entrusted with collection of taxes in municipalities.

NOTES AND ORDERS.

The terms of the order of the 8th May 1899 seems to be the.

(i) The remuneration for the a Shanbhogue for the collection of Ml taxes should not be less than

NOTES—First Sheet.

GPE—35,000—15 6 12

[R S. 12]

General and Revenue Secretariat.

Mc File No. 90 of 1913

Serial No

than Rs 9/- a month or Rs 108/- per annum, if practicable.

(ii) Accordingly, the remuneration payable to a Shanbhogue in a Municipality whose collections amount to Rs 3,600 shall be Rs 108 a year or at 3% on the collections.

(iii) In cases where the minimum cannot be reached, in other words where the remuneration at 3% on the collections will not amount to Rs 108, the limit may vary between 3% and 5%.

(iv) If the remuneration has to exceed the rate of 5%, the previous sanction of the Govt is required.

(v) In cases where the collections exceed Rs 3,600/- a remuneration of 3% on the collections may be allowed tentatively

(vi) From the above it would appear the rate of remuneration

NOTE—Contn sheet.

G R S 12]

General and Revenue Secretariat. File No. 90 of 1913

Serial No.

at Rs 9/ a month is contemplated to be exceeded only in cases where the collections exceed Rs 3,600/-.

2. It is not clear how the Comptr says that the remuneration in every item less than Rs 3600/- is calculated at 5%. It is submitted that remuneration on that amount may not cannot exceed 3%.

3. If a sliding scale for regulating the payment of remuneration as suggested by the Comptroller is considered desirable, the following scale is submitted for consideration

(i) on 1st One Thousand.	5%
(ii) on 2nd one Thousand	4%
(iii) on 3rd one Thousand	3%
IV above 3 Thousand	2%

AMK 80

4. The Comptroller's reference 18/19 7 1913 is based on an insufficient understanding of para 5(b) of the G O dt 8-5-1899 The sentence runs thus "When this minimum (Rs 108) cannot be given in smaller municipalities, the limit may be raised to 5 per cent" The spirit of the

S

NOTE—Contn sheet

GPB—65,000—17-6 12

R S. 12]

General and Revenue Secretariat | ML File No. 90 of 1913

Serial No

appear clearly from the clause determining the circumstances prohibiting the raising of the rate. But owing to bad drafting, it has been made to appear that when the rate is raised owing to the circumstance mentioned in the clause, it must be raised to 5%. The use of the word 'up' between 'raised' & 'to' would have made the meaning clearer.

5. Now that, however, the question has been raised the provision (b) & (c) may be stated as follows:-

"(b) In the case of smaller municipalities, remuneration may be paid at Rs 108 per annum, whenever this amount does not exceed five per cent of the total collections;

(c) In cases where even five per Cent of the total collections does not amount to Rs 108/-, the municipalities concerned may make special recommendations to Govt for such higher rates of remuneration as may be considered necessary."

6. This will secure the minimum remuneration in most cases, while not giving rise to any ambiguity. It may be noted as remarkable that provision (b) which was intended for

NOTE—Contin sheet.

GPB—65,000—17 6-12.

G. R. S. 12]

General and Revenue Secretariat. | Ml File No. 90 of 1913

Serial No.

post the Cases where the total Collections vary between 2160 and 3600, has failed at that very limit.

7- The adoption of the Main proposals of the Comptroller do not appear to be necessary.

Dy Secy 4). Asst 23/7.

8. The opinions of the Dy Commrs and the Presidents of Mysore & Bangalore City Municipalities may be invited on the proposals of the Comptroller before passing final orders and Communicated.

Draft of 6 Lrs 26/7 Asst 28/7

9 Yes well 30/7

10 Draft Asst

Yes 31/7 Draft 31/7

H.V.C 31/7/13

11 Draft of a letter is submitted.

AHKS 1/2 8. 1913

12 Issue

13 I observe from the Comptroller's letter that he has kept in abeyance Certain bills pending receipt of orders ~~[illegible]~~ for orders about them

Asst 4

Duplicate marked 4.8.13

[illegible] sheet.

GPB—65,000—17-6-12.

R. S. 12]

General and Revenue Secretariat.

Mul File No. 90 of 1913

Serial No	
2	To the Dy Comrs of Dists. 1st 1632-98 6.8.13 Calls for their opinions on the proposals of the Comptroller in SC 1.
	To the Comptroller. 1st 1640 dy 6.8.1913 Forwards a copy of the above for information.
	14. Resubmitted with reference to para 13 Supra
	HPK 80 9.8.1913 15. Submitted for orders as to whether the bills now pending with the Comptroller may not be ordered to be audited, according to the Spirit of
5	the order of 8.8.1899, as noted in para 4 Supra
	Dr Secy. Hmg 13/8
	16... The higher scale does not seem to have been admitted. We may await the receipt of Sophia's decision on this point once for all
	Hmm 13/8 Hmg 13/8
3	To the Dy Comr, Jhansi Dist. 1st 1649 dy 2.9.13 States that it is but fair that the Shan Khojas and Pathans in Jhansi shd be given remuneration at the same rate, as those sanctioned in respect of Land Revenue collections & that the suggestion of the Comptr to have a sliding scale for regulating the remuneration for collecting Mal Cesses, is reasonable and deserves consideration at the hands of Govt.

NOTE—Contn. sheet.

GIP—65,000—17-f-12.

J. R S. 12]

General and Revenue Secretariat.

Mul File No. 90 of 1913

Serial No.	
4	From the Dy Comr, Kaira Dist. No 1838 dy 29.9.1913. States that as suggested by the Compte, a suitable sliding scale in accordance with what is sanctioned in respect of Land Revenue Collections may be adopted for regulating the remuneration payable to Village Servants entrusted with the collection of taxes in Municipalities.
5	From the Dy Comr, Ghatkopar Dist Camp No 53 dy 27.10.1913 States that a sliding scale may be laid down as at page 195, Rev Manual, so as to secure a reasonable remuneration to the Patel and the Shanbhag who collect the Municipal taxes in Municipalities.
6	From the Dy Comr Kolaba Dist. No 574 dy 31.10.1913. Proposes the undermentioned sliding scale of remuneration for the collection of Municipal taxes in Municipalities, the remuneration being divided between the Patels & Shanbhogues in the proportion of 2:3 as at present. (i) 1st Thousand. 5%. (iii) 3rd Thousand 3%. (ii) 2nd Thousand 4%. (iv) 4th Thousand & over 2%.

NOTE—Contn. sheet.

GIP—65,000—1-6-12.

[R S. 12]

General and Revenue Secretariat.

Inc File No. 90 of 1913

Serial No	
7	To the Dy Comr, Bangalore Dist. No 5425 dd 4.11.1913. States that the Sliding Scale sanctioned in respect of Land Revenue Collections may, with advantage be adopted for paying remuneration for the collection of Inl taxes. 17. Three urgent reminders for early reports from the Mandl Dists.
8	To the Dy Comr, Mysore Dist. No 505 dd 22.1.1914 States that the order of 8th May 1899 does not prescribe a sliding scale of remuneration to Village officials for collecting Inl taxes does not require any modification & that the present system of paying the remuneration at 5% may continue, the actual collection being taken into account in calculating the remuneration.
9	To the Dy Comr Shimoga Dist. No 2288/133-14 States that in his opinion the intention of para 5(b) of Govt order No 12704-13 Dis. 29.5.96 dd 8.5.96 in question is that the remuneration payable to the collection agency in the case of such mutrs shd be raised upto a maximum of 5% only

NOTE—Contn sheet.

G. R S 12]

General and Revenue Secretariat | Ind File No. 90 of 1913.

Serial No.	
	for regulating the remuneration of the Offs in question.
	1st thousand · 5%
	2nd do 4%
	3rd do 3%
	4th do & over } 2%.
8 & 8	19. The Dy Comr of the Mysore District (Mr A Subramanya Iyer) is of opinion that the order of 8th June, 1899 in question has fixed in a way a sliding scale for regulating the remuneration & that the present system of paying remuneration at 5% may continue, the actual collection being taken into account in calculating the remuneration.
9 & 9	20 The Dy Comr of the Shimoga Dist. (Mr K Matthan) thinks that the intention of para 5(a), of the order above referred to is that the remuneration payable to the Collection agency in the case of such Municipalities should be raised up to a maximum limit of 5% so as to secure a minimum remuneration of Rs 10/- per annum and suggests that in

NOTE—Contn sheet.

G P B—40,000—7 11 13

5213

G. R. S. 12]

General and Revenue Secretariat | Jud File No. 90 of 1913.

Serial No.

in order to make the intentions of the rule quite clear the clause may be revised as follows.

" In the case of Municipalities with an income of Rs 36000/- a year and less the remuneration will be fixed at 5% subject to a maximum of Rs 108/- per annum."

21. Notwithstanding eight reminders the Dy Comr of the Kasaragod Divn (Mr P.R.V. Hetherall) has not sent in his report.

D.C. requested to submit report

22. The opinions of the Asst. Comrs in charge of the French-Rocks and Manjanpad Sub divisions (Mr N. Rama Rao & Mr K. Krishna Rao respectively) are worth perusal. The former states that a correct interpretation of the rule is all that is required and the latter explains how in the interests of the Munsiffs and the Village Officials a sliding scale of remuneration is undesirable. The former also suggests that a minimum remuneration may be fixed as in the case of Vakils

V & R

* T. Per Telephone. 23. Submitted per orders.

24-7-1914 24. My opinion is already in para 4 supra. The Deputy Comr of Malabar & Chirakkal and Superintendent

5-8-1914

NOTE—Contn sheet.

5213

G. R. S. 12]

General and Revenue Secretariat | ML File No. 90 of 1913.

Serial No.	
	the same opinion 25. Submitted for order. Dr Lee 21/5.
	26. What is required is a correct interpretation of the existing rule. The same rule may be removed by amending it as stated in para 4 supra. A draft order may be submitted. Lee 19/5
	27. Draft of an order is ordered. HMK 20 15 5 1914 28 Please copy the order portion B.S. as marked hence. Asst 19/5
	29. Attended to HMK 20 20 5 1914 30 Dr Sec 4 Asst 21/5
	31 Draft may be approved. Lee 21/5
	2nd member 32 Draft approved by the 2nd member 28/5/14 33 Worthington 29/5

NOTE—Contn sheet.

GPB—60,000—7 11 13

[G. R. S. 12]

General and Revenue Secretariat | Ind File No. 90 of 1913.

Serial No. 10

To

The Comptr.

" Revenue Gds. for info & Communication to Asst. Govt. Chl.

No 11987-95-8 30.5.1914

states that it is unnecessary to prescribe any sliding scale of remuneration to Village Officials for collecting Land Taxes & amends para 56 of Govt Orders No 12704-13 Dn 29.5.96 & 28.5.1899 as follows:-

" When the minimum cannot be fixed in Small Municipalities, the limit may be raised up to 5%

NOTE—Contn sheet.

G PB—40,(13)—7 11 13

396

Cl. 17]

It is requested that in future communications on the subject, the No and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government window dilivery No 6, Bangalore

1913-14
90-13

No. L.A.D.39. OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 11th July 1913.

FROM

J S CHAKRAVARTI, Esq, M A,
F. R A S, ETC,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

K. N. Srinivasa Iyengar Esq, M.A.,
Secretary to the Government of Mysore,
General and Revenue *Department* s.

SIR,

In inviting kind reference to the orders of Government conveyed in Proceedings No. 12704-13/L.F.29598 dated 8th May 1899, fixing the scale of remuneration payable annually to Village servants who are entrusted with collection of Municipal taxes in Municipalities where no separate whole time agency exists, e.g., at 3% on the collections in some cases and 5% in others, I have the honor to point out that a doubt has been entertained as to the method of calculation of remuneration payable when the collections made by them range between 2160 and Rs. 3600.

2. Under clause (a) of para 5 of the order under advertance, 3% of the amount collected is to be paid in Municipalities having incomes exceeding Rs. 3,600/- so as to secure a minimum of Rs. 108/, as remuneration for a Shanbogue, while in clause (b) it is laid down that when in any Municipality the amount payable at 3% is less than the minimum of(Rs. 108) the limit may be raised to 5%. As these rules are worked in practice by the Presidents of Municipalities, it is found that the remuneration of a Shanbogue who collects 3605 is much less than what is admissible to me who stops his collections short of 3600/,

for

Rec.—Cl. 17]

_____ Department.

No.

From

J. S. CHAKRAVARTI, Esq., M. A.,
F. R. A. S., ETC.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

_____ Esq.,

Secretary to the Govt. of Mysore.

_____ Dept.

Dated

Despatched (47)

Received

No. 27

Subject matter.

Solicits orders of Govt
as to how the remuneration
of Khandrayas from collection
charges between the amount
Rs 3600 - Khandaliya employed

for in the former case the rate adopted is 3%, while in the latter it is 5%.

It will thus be seen that in Municipalities with incomes not exceeding Rs.3,600/-, Shanbogues earn the minimum of Rs.108/ when their collections reach Rs.2,160/, and for all collections exceeding that amount but not exceeding Rs.3,600/-, they are in a much better position than their brethren in larger Municipalities whose collections exceed Rs.3,600/- and whose remuneration has to be determined at 3% under clause (a).

The possible effect of such an interpretation of the Government order on the collections is obvious.

I solicit therefore the orders of Government as to how the remuneration of Shanbogues for collections ranging between 2,160/- and 3,600/- should be regulated. Pending orders the amount claimed at the higher rate of 5% on such collections has not been finally admitted in audit.

I would suggest in this connection that a suitable sliding scale somewhat in accordance with what is sanctioned in respect of land revenue collections (Vide page 195 of the Revenue Manual) may be sanctioned for regulating the remuneration payable to Village servants entrusted with collection of taxes in Municipalities.

NO R 4429 dy 2nd June 1903 T

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

S.A.M.

Invites the opinions of Dy Comrs on the proposals of the Comptroller relating to the question of remunerating Inl Steamships for the collection of Inl revenue

G.R.S. 26]

File No. 96/18

Serial No. 2c

Diary No. of letter replied to 396

Gen 1. 3

Gen 46/13

No 16329 mil 90-13 -

dy 6.6.13

General and Revenue Secretariat
(Municipal)
the 19 .

To

The Deputy Commissioners of Districts

Date of issue 6.6.13

Signed by mr a vr

Sir,

In forwarding herewith a copy of letter No 270 / Cstd 39 dy the 11th July 1913 from the Comptroller to the Govt of H.H. the Maharaja of Mysore Soliciting instructions, with reference to para 5 of G.O No 12704-13 LR 295-96 dy the 8th May 1899,

5

over.

as

SUBJECT.

as to how the remuneration for collections of municipal revenue ranging between Rs 2160 and Rs 3,600 should be regulated, and suggesting that a suitable sliding scale may be sanctioned for regulating the remuneration payable to Village Servants entrusted with the collection of Municipal taxes, I am directed to invite your opinion on the proposals of the Comptroller. I am to request that your report should be submitted so as to reach Government before the end of October 1913.

I have etc

for Secretary

HPK 80
1.8.1913

Memo 1646 ml90—13— 6-8-13.

Copy forwarded to the Comptr for information

R. O

for Secy

List of enclosures,

Copied by

Examined by

GPB—10,000—25-2-11.

D 1647 Office of the President of Municipalities,
Tumkur District.
Dated, Tumkur, the 2nd September 1913.

Wl 90-13/A3

From

D. J. Lawrence Hall, Esq., B. A.,
President of Municipalities,
Tumkur District.

To.

K. R. Srinivasaiyangar, Esq., M. A.,
Secretary to the Government of His Highness the
Maharaja of Mysore, General and Revenue Department.
B A N G A L O R E.

Sir,

With reference to your letter No. 1632-9/M1.90-13-2 dated 6th August 1913 calling for my opinion on the suggestions of the Comptroller in the matter of regulating the remuneration payable to village servants entrusted with the collection of Municipal taxes, I have the honour to state that as the nature of the work done by these Officials is much the same as that done by the village servants entrusted with the Land Revenue collections, it is but fair that the Shanbogues and Patels in Municipalities should be given remuneration at the same rates as those sanctioned in respect of Land Revenue collections. I am therefore of opinion that the suggestion made by the Comptroller that a suitable sliding scale for regulating the remuneration of Patels and Shanbogues in Municipalities may be sanctioned, is reasonable and deserves consideration at the hands of Government.

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT.

WG

4-9-13

190

From

The President of Municipalities

Tumkur District.

To

The Secretary to Govt. of Mysore,
General and Revenue Department,
Bangalore.

Dated the 2nd September 1913.

Despatched 5-9-13

Received

General No. 879

No. 8.

Enclosure No.

Offering his opinion on the sug -
-gestions of the Comptroller in the
matter of regulating the remuneration
payable to village servants entrusted
with the collection of Municipal taxes

Office of the Deputy Commissioner,

Dated, Chickmagalur, 29th September 13.

D 2207

From

K.Krishna Iyer, Esquire,

Deputy Commissioner, Kadur District.

mlqv-13
SL-4

To

K.R.Sreenivasa Iyengar, Esquire, M.A.

Secretary to Government, General and Revenue

Departments in Mysore, Bangalore.

Sir,

With reference to your letter No. 1632-9/Ml.90-13-2 dated 1913, forwarding a copy of Comptroller's Letter No. 270/Lad.39 dated 11th July 1913 soliciting instructions as to how the remuneration for collections of Municipal revenue ranging between Rs. 2160 and Rs.3600 should be regulated and calling for my opinion in the matter, I have the honor to state that as suggested by the Comptroller, a suitable sliding scale in accordance with what is sanctioned in respect of land Revenue collections may be adopted for regulating the remunera-tion payable to Village servants entrusted with the collection of taxes in Municipalities.

I have the honor to be,

Sir,

Your most obedient Servant,

Deputy Commissioner,

Kadur District.

1913-14.

From

K. Krishna Iyer Esquire
Deputy Commissioner
Kadur District

To

K. R. Sreenivasaiengar Esq. M.A.
Secretary to the Government
of H. H. the Maharaja of Mysore -
Dewan Dept.
Bangalore

Dated 29th September 1913.
Despatched 2-10-1913.
Received

General No. 180
No.

Enclosure No. Nil

Sir

Submitting that a suitable sliding scale may be suggested by the Comptroller for sanctioning the remuneration payable to village servants entrusted with municipal collection work

GPH—50,000—8-1 13

1913

From

The Deputy Commissioner
Chitaldrug District

To

The Secretary to the Govt of Mysore
Revenue Dept.
Bangalore

Dated
Despatched 27th October 1913

Received

General No. 53
Camp No

Enclosure No

Stating that a Sliding
Scale may be fixed as at
page 95 of the Mysore Revenue Manual
in regard to the remuneration
to be granted payable for
the collection of Mohatarfa
in Municipalities

GPB—50,000—8-1 13

7
Conf No 53

D 25.28

Office of the Deputy Commissioner
Chittagong District

Dated, Camp Lawngtai 27th October 1890

No C 90 - 13 - 5

From

V. R. Lyngerajo Dyn. Esquire, M.A.
Deputy Commissioner,
Chittagong District

To

K. R. Sawmongajee, Esquire, M.A.
Secretary to the Government of His Highness
the Maharaja of Hyderabad,
General Department Public,
Bungalow

Sir,

In reply to your letter No 1632-9/Conf 90-13-2 dated the 6th August last, I have the honor to state that the necessary parishad cash by the Comptroller requires renewal and that proceedings order dated 8th May 1889 is not clear as to whether commutation fees is to be payable solely to the Zamindary or has to be shared with the Patel and if so, in what proportions.

2 In fixed Commutations, it seems to be desirable that a Sliding Scale may be laid down as at page 195

Revenue

8

Revenue Manual, so as to secure a reasonable remuneration to the Patel and the Shanbhog who collect the municipal taxes in Municipalities.

It is not clear why a minimum remuneration is fixed in the order of 1899 as these servants are generally in charge of revenue circles in addition to their being in charge of the Mohatarfa collection in Municipalities.

I have the honor to be
Sir,
Your most Obedient Servant
[signature]
Deputy Commissioner
Chitaldrug Dist.

I.

IV 2/11 K.G.C. 8/ 3113

1913.

From

The Deputy Commissioner,

Kolar District.

To

The Secretary to, the Government of H. H. the Maharaja of Mysore, Gen & Rev. Depts., Bangalore.

Dated 31-10-1913.

Despatched 3/-11

Received

General No 574

No

Enclosure No

Submitting his opinion on the Comptroller's recommendations re remuneration payable to Village Servants

GPB—50,000—26 9 12

9

Deputy Commissioner's office,
Kolar District,
Dated Kolar, the 31st October 1913.

D 26 214

From

P. F. B O W R I N G, Esquire.,
Deputy Commissioner, Kolar District

To

Kl 90-13
96

K. R. SRINIVASIENGAR, Esquire, M.A.,
Secretary to the Government of His Highness
the Maharaja of Mysore, General and Revenue Depts,
B a n g a l o r e.

Sir,

Adverting to your letter No.1632-9/Ml. 90-13-2 dated 6th August 1913 calling for my opinion on the Comptroller's re-- commendations regarding the sanction of a sliding scale for -- regulating the remuneration payable to village servants, I have the honor to state that the existing rate with the minimum of Rs. 108/- works as a hardship in the case of Municipalities having incomes exceeding Rs. 2,160/-, and to propose the marginally noted sliding scale for Mohatarfa collections in all Municipalities without any minimum, which remuneration to be divided between the patels and shanbhogs in the proportion of 2:3 as at present.

Rs.	As.
4th thousand	8
3rd thousand	12
2nd thousand	1
1st thousand	2

I have the honor to be,
S i r,
Your most obedient servant,

Deputy Commissioner,
Kolar District.

W.P. 5911 per Hon. Irregular 8/5/14/1391

From

The Deputy Commissioner,
Bangalore Dt.

To
The Secretary to Government,
Revenue & Revenue Depts,
Bangalore

Dated

Despatched 24.11.15

Received

General No. S 425
No.

Enclosure No

Re- The report regulating the remuneration payable to village servants, for collecting municipal taxes. Stating that the scale sanctioned in respect of land Revenue collections may be adopted

---

GPB—5,76,000—6-4-12

Bangalore

Date 3/4 11. 1913.

D 2665

From.

K. Chandy, Esq; B.A.,

Deputy Commissioner

Bangalore District.

Rel 90-13/817

To-

K. R. Srinivasa Iyengar, Esq. M.A.,

Secretary to the Govt. of His Highness Mahārāja

of Mysore,

General and Revenue departments,

Bangalore.

Sir,

With reference to your letter no. 1632-9 mis 90-13-2 Dated 6th August 1913, calling for a report for regulating the remuneration payable to Village Servants entrusted with collection of municipal taxes, I have the honor to state that the sliding scale sanctioned in respect of land Revenue collection (Vide page 195 of the Revenue Manual) may, with advantage, be adopted.

I have the honor to be,

Sir

your most obedient servant,

K. Chandy

Deputy Commissioner,

Bangalore District.

H-V-C 26/14 1913-4

From The Deputy Commissioner Mysore District.

To The Secretary to the Government of Mysore General & Revenue Departt Bangalore

Dated 22nd January 1914

Déspatched 24

Received

General No 505

No

Enclosure No 3

Submits opinion re fixing a sliding scale for regulating the remuneration payable to Village servants entrusted with Collection of municipal taxes

GPB—50,000—26 9 12

11

No 505
3

Office of the Deputy Commissioner
Mysore District
Dated Mysore 22nd Jan 1914.

From

A. Subramanya Iyer Esquire B. A.
Deputy Commissioner- Mysore District

To

K.R. Srinivasa Iyengar Esquire M. A.
Secretary to Government
General and Revenue Depts.

Sir,

With reference to your letter No. 1632-9 Ml 90-13-2 dated 6.8.13 calling for my opinion in the matter of fixing a sliding scale for regulating the remuneration payable to village servants entrusted with collection of Municipal taxes, I have the honor to enclose herein copies of the marginally noted replies from the Sub Division Officers of this District.

2 The Assistant Commissioner, French Rocks Division states that raising the percentage of remuneration from 3 to 5 per cent is left to the discretion of the President as per para 5(b) of Government proceedings No. 12704-13 L.F.295-96 dated 8.5.1899, that it is not imperative to raise the percentage to 5 in all cases, that 5% is only the outer limit, the President being competent to fix it at any intermediate percentage between 3 and 5, that the existing rules practically constitute a sliding scale and that a minimum may be fixed as is the case of remuneration to village officers.

3 The Assistant Commissioner of the Nanjangud Division opines that no minimum need be fixed as the collectors of Municipal taxes are not full time servants of the Municipality, and that the marginally noted scale may be adopted, the remuneration being based upon actual Municipal collections and not on demand.

4 The Assistant Commissioner of the Mysore Division is of opinion that the existing rules have been framed in a liberal

liberal spirit so as to secure a minimum remuneration of Rs. 108 to each shabhogue, that the adoption of a sliding scale as suggested by the Comptroller is unnecessary as it is likely to impose additional burden on the Municipality in some cases and reduce shabhogues' remuneration in some others, that the inequality of payment of remuneration as pointed out by the Comptroller does not seem to have been felt by the Collection Agency and that the shanbhog may be paid according to the rate fixed in the Municipality whatever the income may be, the rate being revised, if deemed necessary

5 There are 19 Municipalities in this District and the marginally noted Municipal councils have got seperate agency for collecting house and mohatarfa taxes. The collection work in the remaining municipalities has been entrusted to revenue shanbhogs and Patels who are paid remuneration at 5% on the actual collections which have not in any case reached Rs. 3600/ as contemplated in para 5 of Government Proceddings cited above. Out of this 5% the shanbhog is paid 3% and the Patel the remainder This system has been in vogue in this district and there has been no complaint as to the inadequacy of the amount of remuneration which the collection agency receives.

Yelandur
Nanjangud
Seringapatam
French Rocks

6 A minimum of Rs. 108 has been fixed in para 5 (a) of Government order cited above, the remuneration being calculated at 3% and provision has also been made in para 5 (b) for raising the above limit to 5 % in municipalities where the said minimum of Rs. 108 cannot be reached. It is also laid down in para 5 (c) of the above Government order that 5% can be exceeded with the special sanction of Government. It may therefore be inferred that a sliding scale has already been fixed in a way in the Government order of 8th May 1899. It may also be stated here that the minimum of Rs. 108 cannot be reached in the case of some Municipalites such as Maddur, Melkote, Periyapatana, Krishnarajpet and Nagamangla and Hemgadadevankote, even if the remuneration is paid at 5% as the amount collected will not be sufficient to get the minimum amount of remuneration.

13

In these circumstances I am of opinion that the present system of paying the remuneration at 5% may continue, the actual collection being taken into account in calculating the remuneration.

I have the honor to be

sir

Your most obedient servant

G. V. [illegible]
Assistant Commissioner
for Deputy Commissioner
Mysore District.
Absent from Station

Rec'd 6th Jul 90—13/A18 11/7

Letter No. 162 dated 26.11.13 from the Assistant Commissioner- French Rocks Dn. to the Deputy Commissioner- Mysore.

Sir,

With reference to your memo No. 1464 dated the 12th inst. forwarding for my opinion copy of Comptroller's letter No. 270 L.A.D.39 dated 11th July 13 to the Government, I have the honor to submit my opinion below.

I think that the difficulty referred to in the Comptroller's letter could only arise from a misinterpretation of the rules, for clause (b) of rule 5 merely confers a discretion that the percentage of the remuneration may be raised to 5% when the municipal income is too small to enable the minimum of Rs. 108 to be reached at 3% and does not prescribe imperatively that the remuneration should be so calculated in all cases where the income fell below Rs.3,600. The language of the rule cannot, I think, bear such a construction.

It is perfectly clear that 5% is only the outer limit, which need not be reached in all cases, and that it is open to the President of the municipalities to fix it at any intermediate percentage between 3 and 5. It seems obvious that an increase is allowed only for the purpose and to the extent of bringing the remuneration up to Rs. 108 or as near as possible to Rs. 108, and that the discretion is to be so exercised as not to exceed this limit, in case of municipalities with incomes of less than Rs.3,600

The existing rules practically constitute a sliding scale of which the gradation is left to the discretion of Presidents of Municipalities.

If there has in practice been misconception of the rules correct interpretation would probably meet the case better than alteration.

While on the subject of remuneration to collectors of municipal taxes, I may venture to suggest that a minimum may be fixed, as has been done as regards remuneration to village

15

village officers.

I have etc.,

sd. N.Rama Rao

Asst. Commr. French Rocks Division.

" c o p y "

for Deputy Commissioner

Mysore District.

Letter No. 50 dated 21.11.13 from the Sub Division Officer Nanjangud to the Deputy Commissioner- Mysore District

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Sir,

Adverting to your memo No. 1466 dated 12th November 13, calling for my opinion in the matter of providing a sliding scale of percentage on the lines of the one printed on page 195 of the Reverve Manual, for fixing the remuneration to be paid to village servarts entrusted with collection of taxes in municipalities, I have the honor to state that the marginally noted scale would work well besides giving an incentive to better work.

This scale is in a reverse order from that adopted to pay remuneration for Revenue work, and this is necessary as the remuneration is to be higher or lower according to collection and not according to demand.

No minimum need be fixed as the officials referred to are not full time servarts of the municipality.

I have etc.,

sd. N. Subba Rao

Sub Division Officer- Nanjangud.

"c o p y"

for Deputy Commissioner

Mysore District.

1st Thousand of collection — 5%

2nd " — 4%

3rd " — 3%

and so on.

Letter No. 211 dated 1.12.13 from the Sub Division Officer Mysore to the Deputy Commissioner Mysore District.

Sir,

With reference to your memo No. 1465 dated 12th Nov. 13 forwarding a copy of the Comptroller's letter to Government dated 11th July 13 and calling for my opinion on the questions raised therein as to how the remuneration of shanbhogs for collections ranging between 2160 and 3600 rupees should be regulated and also on the suggestion that a suitable sliding scale be sanctioned for regulating their remuneration,, I have the honor to state as follows:-

Under the Government order dated 8th May 1899 referred to in the Comptroller's letter, the remuneration ordinarily payable to shanbhogs is at the rate of 3% on the collections. As in some cases, where the income of the municipality is poor the remuneration calculated at the above rate will be too small and inadequate, provision is made for payment at a higher rate up to 5% and even more, so as to secure to the shanbhog approximately at least about Rs. 108 per annum or Rs. 9 per mensem. Thus the rate at which remuneration is to be paid has to be fixed according to the condition of each municipality having reference to the income thereof and the amount which will become payable to the shanbhogs ordinarily the income of a municipality is not subject to any large variations. Where any such variation takes place by a revision of taxes or otherwise, the rate of remuneration may be revised. The inequality in the amount of remuneration payable, pointed out by the Comptroller, does not seem to have been felt or any complaint received from shanbhogs in the matter.

The adaption of sliding scale of remuneration as suggested by the Comptroller in place of the existing rule seems unnecessary. It is likely to unsettle the existing ø state of things and to impose additional burden on the municipality in some cases and reduce the shanbhog's remuneration in some others.

The financial condition of our municipalities is well known. Many of them are unable to bear any additional burden.

The existing rules are elastic and have been framed in a liberal spirit so as to secure a minimum remuneration of Rs. 108/ per annum to each shanbhog. No hardship or injustice has been felt in working them out. The rate of remuneration payable to the shahbhog in each municipality has been fixed in accordance with the income thereof and may be revised if necessary. In these circumstances and when the tendency of municipalities has been to appoint full time shanbhogs on fixed monthly pay, there seems to be no necessity to change the existing rules The s anbhogs may be paid according to the rate fixed in the municiraality whatever the income may be, and if necessary the rate may be revised.

I have etc.,

sd K.Mylar Rao

Asst. Commissioner- Mysore Division

" c o p y "

Deputy Commissioner

Mysore District.

6314

191 4.

From
The Offg. Deputy Commissioner,
Shimoga District.

To
The Secretary to the Government of Mysore, General and Revenue Departments. Bangalore.

Dated 13th March 1914.

Despatched

Received

General No. 228
No.

Enclosure No One

Submits opinion re/ the collection of Mh revenue with a statement showing the income and the rate of remuneration now given to the Village servants for collection Mohatar/ taxes.

@PB—50 000—26 9 12

No. 2[illegible]

Office of the Deputy Commissioner,
Shimoga District.

19

Dated Shimoga, 13th March 1914.

From

K. Matthan, Esquire, B.A.,
Offg. Deputy Commissioner,
Shimoga District.

5213

Jul 90-13

To

819

K.R. Srinivasa Iyengar, Esquire, M.A.,
Secretary to the Government of Mysore,
General and Revenue Departments.
Bangalore.

Sir,

With reference to your letter No. 1632-9/Ml. 90-13-2 dated 6th August 1913, calling for opinion regarding the scale of remmuneration for collection of Municipal Revenue, I have the honour to submit herewith a list showing the revenue under Mohatarfa of the several Municipalities in this District. It will be seen therefore that there are only two Municipalities whose incomes range between 2160 and 3600 Viz. Shikarpur and Sagar. In my opinion the intention of para 5(b) of Government Order No. 12704-13/L.F.295-98 dated 8th May 1899 is that the renumeration payable to the collection agency in the case of such Municipalities should be raised up to a maximum limit of 5% so as to secure a minimum remuneration of Rs. 108/- per ~~mensem~~ annum.

2. It would cleraly not be equitable to pay more to a man who collects Rs. 2,200 than one who collects Rs. 3,600.

3. In order to make the intentions of the rule quite clear clause (b) may be revised as follows:-
(b) In the case of Municipalities with an income of Rs. 3,600 a year and less the renumeration will be fixed at 5% subject to a maximum of Rs. 108 per annum.

I have the honour to be,
Sir,
Your most obedient servant,

For Offg. Deputy Commissioner
Shimoga District.

Qn to Ltr No 20-13/84

Statement showing the Municipalities, their income and the rates of remunerations now given to the village servants for collection of Mohatarfa taxes.

Name of Municipality	Income under the head Mohatarfa for 1912-13	Rate of remuneration given to village servants	
		To Patels	To Shanbhogs
Kumsi	825 8 5	2%	3% on the actual collection
Chennagiri	1968 12 .	do	do
Honnali	2022 12 11	2½%	2½%
Nyamti	2021 4 .	do	do
Shikarpur	2498 14 .	3/7 or 5%	4/7 or 5%
Sorab	1014 3 7	2%	3%
Sagar	2686 12 .	2½%	2½%
Kallurkatte	547 4 .	2%	3%
Thirthahalli	853 2 .	do	do

Shimoga
13.3.1914.

For Chief Commissioner.
Shimoga

G.R.S. 28]

Remuneration to Village Offrs for collecting Muni taxes
L-B no 81
21
B

File No. 90/3
Serial No 10

Diary No. of letter replied to 5213

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(Muni)

the 191 S

Date of issue 30.5.14

Signed by Rao V Ramanathan

R

READ again:- G.P. No 12704-13 L.Dis. 295-96 dt the 8th May 1899 and No 12957-65 L.Dis. 295-96 dt the 30th May 1900 issuing instructions for fixing remuneration to Village Servants for collecting municipal taxes

~~ORDER THEREON.~~ ~~No.~~

Read -

Sl 1 2 Letter No 270/L.A.D 39 dt the 11th July 1913 from the Comptroller to the Govt of H.H the Maharaja of Mysore Soliciting orders, with reference to para 5

2

SUBJECT.

5.14 states that it is unnecessary to prescribe any sliding scale of remuneration to Village officials for collecting muni taxes and directs that para 5 (b) of G.O. No 12704 13 L.Dis. 295-96 dt 8 5 1899 be so modified as to raise the remuneration from 3 to 5 %.

GPB—50,000—1-12-13

of the order of the 8th May 1899 above referred to, as to how the remuneration should be regulated when the collections range between Rs 216 of. and Rs 3600 of, and suggesting that a suitable sliding Scale may be sanctioned for regulating the remuneration payable to Village Karnams entrusted with the collection of taxes in Municipalities.

3 The following letters on the matter received from the Deputy Commissioners of Districts

Sl No	Letter No	Letter Date	From whom	
1	S 89	5.9.1913	The Dy Com, Tumkur Dist	Sl 3
2	180	29.9.'13	Do, Kadur Dist.	" 4
3	C No 53	27.10.'13	Do, Chitaldrug "	" 5
4	574	31.10.'13	Do, Kolar Dist.	" 6
5	S 425	3.11.'13	Do, Bangalore "	"
6	505	22.1.'14	Do, Mysore "	"
7	228	13.3.'14	Do, Shimoga "	"
8	Not received		Do, Hassan "	

order

G R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Order thereon. No 11987-95

mL 90-13-10

D/ 30-5-14

The G O of the 8th May 1899 was issued with the intention of providing as far as possible a minimum remuneration of Rs 108 per annum to the Village servants collecting Municipal taxes and accordingly provides that when the collections in a Municipality exceed Rs 3,600/ 3% on the collections shall be allowed as remuneration to Village servants employed for the purpose, and when the collections are not so high, the limit may be raised to 5%.

2 The Comptroller's reference is based on the view that if the limit of 3% is raised at all under the G O. above mentioned, it should be to 5%. But it is clear from the other portions of the order that

that Government considered
the 5% as the maximum limit, while in each case the limit
should be raised only to such
extent as is necessary to secure
a remuneration of Rs 100
3. In order, however, to remove
any further chance of misconstruction
~~Government~~, Govt direct that
the word 'up' be inserted be-
tween 'raised' and 'to' in para
5 (b) of the G.O. in question
The amended rule will be as
follows. —

" When this minimum cannot
be got in Smaller Municipalities,
the limit may be raised upto
5 per cent."

4 Govt deem it unnecessary
to prescribe any sliding scale as
suggested by the Accountant

20/5

Dr 11/70
20 5 1914
30

Asst for Offg Secretary
Dr 21/5

Director
Dr

The Accountant
" By Order of Govt for the
Director of Communications
of Madras

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 30th May 1914.

READ AGAIN—

Government Proceedings No. 12704-13—L F 295-96, dated the 8th May 1899, and No. 12957-65—L F. 295-96, dated 30th May 1900, issuing instructions for fixing remuneration to village servants for collecting municipal taxes.

READ—

2. Letter No 270—L A D 39, dated the 11th July 1913, from the Comptroller to the Government of His Highness the Maharaja of Mysore, soliciting orders with reference to para 5 of the Order of the 8th May 1899 above referred to, as to how the remuneration should be regulated when the collections range between Rs 2,160 and 3,600 and suggesting that a suitable sliding scale may be sanctioned for regulating the remuneration payable to village servants entrusted with the collection of taxes in municipalities

3 The following letters on the matter received from the Deputy Commissioners of Districts —

Serial No.	Letter		From whom	
	No	Date		
1	S 89	5th September 1913	The Deputy Commissioner,	Tumkur
2	180	29th September 1913	Do	Kadur
3	C 53	27th October 1913	Do	Chitaldrug
4	574	31st October 1913	Do	Kolar
5	S 425	3rd November 1913	Do	Bangalore
6	505	22nd January 1914	Do	Mysore
7	228	13th March 1914	Do	Shimoga
8		(Not received)	Do	Hassan

No 11987-95—ML 90-13-10, DATED BANGALORE, 30TH MAY 1914

ORDER THEREON —The Government Order of the 8th May 1899 was issued with the intention of providing as far as possible a minimum remuneration of Rs. 108 per annum to the village servants collecting municipal taxes and accordingly provides that when the collections in a municipality exceed Rs 3,600 three per cent on the collections shall be allowed as remuneration to village servants employed for the purpose, and when the collections are not so high, the limit may be raised to 5 per cent

2 The Comptroller's reference is based on the view that if the limit of 3 per cent is raised at all, under the Government Order above mentioned, it should be to 5 per cent. But it is clear from the other portions of the order that Government intended the 5 per cent as the maximum limit, while in each case the limit should be raised only to such extent as is necessary to secure a remuneration of Rs 108

3 In order, however, to remove any further chance of misconstruction, Government direct that the word 'up' be inserted between 'raised' and to' in paragraph 5(*b*) of the Government Order in question The amended rule will be as follows —

"When this minimum cannot be got in smaller municipalities, the limit may be raised up to 5 per cent"

4 Government deem it unnecessary to prescribe any sliding scale as suggested by the Comptroller

D M NARASINGA RAO,
Offg Secy to Govt, Gen & Rev Depts

To—The Comptroller, Mysore Government
The Deputy Commissioners of Districts for information and communication to Presidents of Municipalities

Exd —c a

1913-14

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

LOCAL, FUND AND SANITARY (MUNICIPAL)

P R O C E E D I N G S

Dated 20th May 1914

No. 11287-95
Mi. 90-13-10

States that it is unnecessary to prescribe any sliding scale of remuneration to village officials for collecting municipal taxes and amends paragraph 5 (*b*) of Government Proceedings No. 12704-18—L. F. 295-96, dated 8th May 1899.

Bruce 14-20

3(7). From the Dy. Comr. Bangalore Dist. no. 4425 dt 11.5. Stating that the sliding scale sanctioned in respect of Land Revenue Collections may with advantage be adopted for paying remuneration for the collection of mal taxes

(8). From the Dy. Comr. Mysore Dist. no. 505 dt 22.1.14 States that under G.O. dt 7th May 1849 which frees in away a sliding scale of remuneration to village officers for collecting mal taxes does not require any modification and that the present system of paying the remuneration at 5% may continue, Nominal Collection being taken into account in calculating the remuneration.

(9). From the Dy. Comr. Shimoga Dis. no 228 dt 13.3.14 States that in his opinion maintenance of Hat Fee (Jakat) for which no 12704-13 dt 29.5-96 dt 15.7.99 in question is that the remuneration payable to the Collection agency in respect of such items should be raised up to a maximum limit of 5% so as to secure a minimum remuneration of Rs 100/- per annum and suggests that, in order to make the intentions of the rule quite clear the said clause may be provided as follows

"In the case of items with an income of Rs 36 or/- a year or less the remuneration will be fixed at 5% subject to a maximum of Rs 100 per annum"

(10). In connection with Dy. Comrs proposal for amendment of Communication to Presidents of Taluk Councils no 11987-89 dt 5-8-05/14. State, that it is unnecessary to have it in any sliding scale of remuneration to village officers for collecting mal taxes and amend para 5(b) of Govt Prop no 12704-13 dt 29.5-96

8/5/99 as follows

"When this maximum cannot be got in
smaller mills machinery approved by